IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 31ST JANUARY 2007 / 11TH MAGHA 1928

WP(C).No. 2747 of 2007(B)

PETITIONER:

M/S.TRAVANCORE PAPER MILLS (PVT.)LTD.,
KADUVINAL P.O., VALLIKKUNNAM, ALAPPUZHA-
690501, REP.BY ITS MANAGING DIRECTOR,
DR.K.S.HARILAL.

BY ADV. SRI.S.SANTHOSH KUMAR

RESPONDENTS:
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1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM.

2. THE SALES TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
MAVELIKKARA.

BY GOVERNMENT PLEADER SRI.JULIEN XAVIER.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

WP(C).No.2747 of 2007-B

Dated this the 31st day of January, 2007.

JUDGMENT

The petitioner has filed Ext.P9 appeal against Ext.P7 order rejecting petitioner's application for rectification filed under Sec.43 of the K.G.S.T. Act. The petitioner submits the appeal was heard on 17-1-2007. This writ petition is filed on 23-1-2007 praying for a direction to the first respondent to pass orders on Ext.P9 appeal at once. Going by Rule 43 of the K.G.S.T. Rules, the appellate authority has time upto 17-3-2007 to pronounce the judgment. So, this writ petition seeking a direction to the respondent, filed within six days of the date of reserving the matter for orders is not maintainable. The appellate authority cannot be accused of having failed in its duty to pronounce the judgment within one week. In the absence of failure of duty, this court is not justified in issuing any mandamus to the appellate authority to pass appellate order immediately.

Accordingly, the writ petition fails, and it is dismissed.

K.BALAKRISHNAN NAIR,
JUDGE.

MS